

(f) County Economics: The unemployment rate of the county in which the applicant is located, and whether that county is an economically-distressed area.

(g) Special Economic Circumstances: Special economic circumstances and conditions of the maritime community in which the shipyard is located.

(h) Geography: The desire for geographic diversity in grant recipients.

## 2. Review and Selection Process

The Maritime Administration reviews all eligible applications received before the deadline. The Small Shipyard Grant review and selection process consists of three phases: Technical Review, Senior Review, and Final Selection. In the technical review phase, a Review Panel made up of technical experts, including naval architects and engineers from the Maritime Administration's Office of Shipyards and Marine Engineering will review all timely applications. Additional input may be provided to the Review Panel on economic issues by the Office of Financial Approvals, on environmental issues by the Office of Environment, and on legal issues by the Office of Chief Counsel. The Review Panel will assign a rating of "Highly Recommended," "Recommended," or "Not Recommended" based on how well the applications align with the selection criteria.

In the second review phase, the Senior Review Team, which is led by the Maritime Administrator, will consider all applications that were rated as Recommended or Highly Recommended, based upon the input of the Review Panel. The Senior Review Team will determine which projects to advance to Secretary as Highly Rated. In the third phase, the Secretary selects from the Highly Rated projects for final award.

## F. Federal Award Administration

### 1. Federal Award Notices

Following the evaluation outlined in Section E, the Maritime Administration will announce awarded projects by posting a list of selected projects at [www.marad.dot.gov/ships-and-shipping/small-shipyard-grants](http://www.marad.dot.gov/ships-and-shipping/small-shipyard-grants). Following the announcement, the Maritime Administration will contact the point of contact listed in the SF-424 to initiate development of the grant agreement.

### 2. Administrative and National Policy Requirements

All awards must be administered pursuant to the Uniform Administrative Requirements, Cost Principles and

Audit Requirements for Federal Awards found in 2 CFR part 200, as adopted by the Department of Transportation at 2 CFR part 1201. Additionally, applicable Federal laws, rules, and regulations of the Maritime Administration will apply to the projects that receive Small Shipyard Grant Awards.

Federal wage rate requirements included in Subchapter IV of Chapter 31 of Title 40, United States Code, apply to all projects receiving funds under this program, and apply to all parts of the project, whether funded with Small Shipyard Grant funds, other Federal funds, or non-Federal funds.

## 3. Reporting

Each applicant selected for a Small Shipyard capital or training grant will be required to work with the Maritime Administration on the development and implementation of a plan to collect information and report on the project's performance with respect to the relevant long-term outcomes that are expected to be achieved through the capital project or training. Performance indicators will not include formal goals or targets, but will require analysis of post-project outcomes, which will inform the Small Shipyard Grant program in working towards best practices, programmatic performance measures, and future decision-making guidelines.

## G. Federal Awarding Agency Contacts

For further information concerning this notice please contact David M. Heller, Director, Office of Shipyards and Marine Engineering, Maritime Administration, Room W21-318, 1200 New Jersey Ave. SE., Washington, DC 20590; phone: (202) 366-5737; or fax: (202) 366-6988. To ensure applicants receive accurate information about eligibility or the program, you are encouraged to contact the Maritime Administration directly, rather than through intermediaries or third parties, with questions.

## H. Other Information

All information submitted as part of or in support of any application shall use publicly available data or data that can be made public and methodologies that are accepted by industry practice and standards, to the extent possible. If the application includes information you consider to be a trade secret or confidential commercial or financial information, you should do the following: (1) Note on the front cover that the submission "Contains Confidential Business Information (CBI);" (2) mark each affected page "CBI;" and (3) highlight or otherwise denote the CBI portions. The Maritime

Administration protects such information from disclosure to the extent allowed under applicable law. In the event the Maritime Administration receives a Freedom of Information Act (FOIA) request for the information, the Maritime Administration will follow the procedures described in the Department of Transportation FOIA regulations at 49 CFR 7.17. Only information that is ultimately determined to be confidential under that procedure will be exempt from disclosure under FOIA.

**Authority:** 46 U.S.C. 54101 and the Consolidated Appropriations Act, 2016, Public Law 114-113.

Dated: December 31, 2015.

By Order of the Maritime Administrator:

**T. Mitchell Hudson, Jr.,**

*Secretary, Maritime Administration.*

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**BILLING CODE 4910-81-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2009-52

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Election of Investment Tax Credit in Lieu of Production Tax Credit; Coordination With Department of Treasury Grants for Specified Energy Property in Lieu of Tax Credits.

**DATES:** Written comments should be received on or before March 7, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Michael Joplin, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Kerry Dennis, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

Title: Election of Investment Tax Credit in Lieu of Production Tax Credit; Coordination with Department of Treasury Grants for Specified Energy Property in Lieu of Tax Credits.

OMB Number: 1545-2145.

Form Number: Notice 2009-52.

Abstract: This notice provides a description of the procedures that taxpayers will be required to follow to make an irrevocable election to take the investment tax credit for energy property under § 48 of the Internal Revenue Code in lieu of the production tax credit under § 45. This election was created by the American Recovery and Reinvestment Act of 2009, H.R. 1, 123 STAT. 115 (the Act), which was enacted on February 17, 2009. This notice includes information about election procedures and the documentation required to complete the election. The notice also discusses the coordination of this irrevocable election with an election to take a Department of Treasury grant for specified energy property.

Current Actions: There is no change in the paperwork burden previously approved by OMB. This notice is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 100.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 100.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate

of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: December 30, 2015.

**Michael Joplin,**

*Tax Analyst.*

[FR Doc. 2015-33276 Filed 1-5-16; 8:45 am]

**BILLING CODE 4830-01-P**

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## DEPARTMENT OF VETERANS AFFAIRS

### Loan Guaranty: Specially Adapted Housing Assistive Technology Grant Program

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The U. S. Department of Veterans Affairs (VA) announces the availability of funds for the Specially Adapted Housing Assistive Technology (SAHAT) Grant Program for fiscal year (FY) 2016. The objective of the grant is to encourage the development of new assistive technologies for specially adapted housing.

This Notice is intended to provide applicants with the information necessary to apply for the SAHAT Grant Program. Registration will be available at [www.Grants.gov](http://www.Grants.gov). VA strongly recommends referring to the Loan Guaranty—Specially Adapted Housing Assistive Technology Grant Program final rule (38 CFR part 36) in conjunction with this Notice. The registration process described within this Notice applies only to applicants who will register to submit project applications for FY 2016 SAHAT Grant Program funds.

**DATES:** Applications for the SAHAT Grant Program must be submitted via [www.Grants.gov](http://www.Grants.gov) by 11:59 p.m. Eastern Time on February 29, 2016. The SAHAT Grant Program application package for funding opportunity, VA-SAHAT-16-01, is available through [www.Grants.gov](http://www.Grants.gov) and is listed as VA-Specially Adapted Housing Assistive Technology Grant Program.

Applications may not be sent by mail, email or facsimile. All application materials must be in a format compatible with the [www.Grants.gov](http://www.Grants.gov) application submission tool.

Applications must arrive as a complete package. Materials arriving separately will not be included in the application package for consideration and may result in the application being rejected. Technical assistance with the preparation of an initial SAHAT Grant Program application is available by contacting the program official listed below.

**FOR FURTHER INFORMATION CONTACT:**

Robert Mims (Program Manager), Specially Adapted Housing Program, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632-8816 (not a toll-free number).

*Full Text of Announcement:* This Notice is divided into eight sections. Section I provides a summary of and background information on the SAHAT Grant Program as well as the statutory authority, desired outcomes, funding priorities, definitions and delegation of authority. Section II provides award information, funding availability, and the anticipated start date of the SAHAT Grant Program. Section III provides detailed information on eligibility and the threshold criteria for submitting an application. Section IV provides detailed application and submission information, including how to request an application, application content, and submission dates and times. Section V describes the review process, scoring criteria, and selection process. Sections VI provides award administration information such as award notices and reporting requirements. Section VII provides agency contacts. Section VIII provides additional information related to the SAHAT Grant Program. This Notice includes citations from 38 CFR part 36, which applicants and stakeholders are expected to read to increase their knowledge and understanding of the SAHAT Grant Program.

**SUPPLEMENTARY INFORMATION:**

### I. Program Description

#### A. Summary

Pursuant to the Veterans' Benefit Act of 2010, the Secretary of Veterans Affairs (Secretary), through the Loan Guaranty Service (LGY) of the Veterans Benefits Administration (VBA), is authorized to provide grants of financial assistance to develop new assistive technology. The objective of the grant, known as the Specially Adapted Housing Assistive Technology (SAHAT) Grant Program, is to encourage the development of new assistive technologies for adapted housing.